

# Exhibit A

REDACTED

Form 1040

Department of the Treasury—Internal Revenue Service  
U.S. Individual Income Tax Return

1992

(B) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 1992, or other tax year beginning

1992, ending

19

OMB No. 1345-0074

**Label**

(See instructions on page 10.)

Use the IRS label.  
Otherwise,  
please print  
or type.

Presidential

Election Campaign  
(See page 10.)

LABEL HERE

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box see page 10.

Apt. no.

P.O. Box 8763

City, town or post office, state, and ZIP code. If you have a foreign address see page 10.

Incline Village, Nevada 89452

Your social security number

Spouse's social security number

For Privacy Act and  
Paperwork Reduction  
Act Notice, see page 4.

Do you want \$1 to go to this fund?

Yes

X

No

If a joint return, does your spouse want \$1 to go to this fund?

Yes

X

No

Note: Checking "Yes" will  
not change your tax or  
reduce your refund.**Filing Status**

(See page 10.)

Single

Married filing joint return (even if only one had income)

X

Married filing separate return. Enter spouse's social security no. above and full name here ►

TOM &amp; HANNAH

Check only one box.

Head of household (with qualifying person) (See page 11) If the qualifying person is a child but not your dependent, enter this child's name here ►

5

Qualifying widow(er) with dependent child (year spouse died ► 19 ). (See page 11.)

**Exemptions**

(See page 11.)

b  Spouse

c Dependents:

(1) Name (first, initial, and last name)

(2) Check if under age 1

(3) If age 1 or older, dependent's social security number

(4) Dependent's relationship to you

(5) No. of months lived in your home in 1992

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

- lived with you
- didn't live with you due to divorce or separation (see page 13)

No. of other dependents on 6c

Add numbers entered on lines above ►

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ►

e Total number of exemptions claimed

If more than six dependents, see page 12.

Income  
Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2 see page 9

Attach check or money order on top of any Forms W-2, W-2G, or 1099-R

7 Wages salaries tips, etc. Attach Form(s) W-2

8a Taxable interest income. Attach Schedule B if over \$400

b Tax-exempt interest income (see page 15) DON T include on line 8a

8b

4,333 32

9 Dividend income. Attach Schedule B if over \$400

10 Taxable refunds, credits, or offsets of state and local income taxes from worksheet on page 16

11 Alimony received

12 Business income or (loss) Attach Schedule C or C-EZ

13 Capital gain or (loss) Attach Schedule D

14 Capital gain distributions not reported on line 13 (see page 15)

15 Other gains or (losses). Attach Form 4797

16a Total IRA distributions

b Taxable amount (see page 16)

17a Total pensions and annuities

b Taxable amount (see page 16)

18 Rents, royalties, partnerships, estates, trusts etc. Attach Schedule E

19 Farm income or (loss) Attach Schedule F

20 Unemployment compensation (see page 17)

21a Social security benefits

b Taxable amount (see page 17)

22 Other income. List type and amount—see page 18

23 Add the amounts in the far right column for lines 7 through 22. This is your total income ►

1

00

99,869 45

55,440 13

62,743 10

1,667 00

219,719 68

**Adjustments to Income**

(See page 18.)

24a Your IRA deduction from applicable worksheet on page 19 or 20

24a

b Spouse's IRA deduction from applicable worksheet on page 19 or 20

24b

25 One-half of self-employment tax (see page 20)

25

26 Self-employed health insurance deduction (see page 20)

26

27 Keogh retirement plan and self-employed SEP deduction

27

28 Penalty on early withdrawal of savings

28

29 Alimony paid. Recipient's SSN ►

29

30 Add lines 24a through 29. These are your total adjustments ►

30

00

**Adjusted Gross Income**

31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$22,370 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56 ►

31

68

Form 1040 (1992)

Page 2

**Tax Computation:**

(See page 22.)

32	Amount from line 31 (adjusted gross income)	32	<b>219, 719 68</b>
33a	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Spouse was 65 or older; <input type="checkbox"/> Blind.	33a	
	Add the number of boxes checked above and enter the total here		
33b	If your parent (or someone else) can claim you as a dependent, check here	33b	<input type="checkbox"/>
33c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 22 and check here	33c	<input checked="" type="checkbox"/>
34	Enter the larger of your: Itemized deductions from Schedule A, line 26, OR Standard deduction shown below for your filing status. But if you checked any box on line 33a or b, go to page 22 to find your standard deduction. If you checked box 33c, your standard deduction is zero.	34	<b>62, 495 27</b>
	• Single—\$3,600      • Head of household—\$5,250 • Married filing jointly or Qualifying widow(er)—\$6,000 • Married filing separately—\$3,000		
35	Subtract line 34 from line 32	35	<b>157, 224 41</b>
36	If line 32 is \$78,950 or less, multiply \$2,300 by the total number of exemptions claimed on line 6e. If line 32 is over \$78,950, see the worksheet on page 23 for the amount to enter	36	<b>00</b>
37	Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	<b>157, 224 41</b>
38	Enter tax. Check if from a <input type="checkbox"/> Tax Table, b <input checked="" type="checkbox"/> Tax Rate Schedules c <input type="checkbox"/> Schedule D or d <input type="checkbox"/> Form 8615 (see page 23). Amount if any, from Form(s) 8814 ► e	38	<b>45, 115 07</b>
39	Additional taxes (see page 23). Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972	39	<b>00</b>
40	Add lines 38 and 39	40	<b>45, 115 07</b>

If you want the IRS to figure your tax, see page 23.

**Credits**

(See page 23.)

41	Credit for child and dependent care expenses. Attach Form 2441	41	
42	Credit for the elderly or the disabled. Attach Schedule R	42	
43	Foreign tax credit. Attach Form 1116	43	<b>2, 154 24</b>
44	Other credits (see page 24). Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	44	
45	Add lines 41 through 44	45	<b>2, 154 24</b>
46	Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-	46	<b>42, 958 83</b>

**Other Taxes**

47	Self-employment tax. Attach Schedule SE. Also see line 25	47	
48	Alternative minimum tax. Attach Form 6251	48	<b>4, 315 09</b>
49	Recapture taxes (see page 25). Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828	49	
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	
51	Tax on qualified retirement plans, including IRAs. Attach Form 5329	51	
52	Advance earned income credit payments from Form W-2	52	
53	Add lines 46 through 52. This is your total tax	53	<b>47, 273 92</b>

**Payments**

Attach Forms W-2, W-2G, and 1099-R on the front

54	Federal income tax withheld. If any is from Form(s) 1099, check ► <input type="checkbox"/>	54	
55	1992 estimated tax payments and amount applied from 1991 return	55	<b>43, 108 20</b>
56	Earned income credit. Attach Schedule EIC	56	
57	Amount paid with Form 4868 (extension request)	57	<b>2, 037 76</b>
58	Excess social security Medicare and RRTA tax withheld (see page 26)	58	
59	Other payments (see page 26). Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59	
60	Add lines 54 through 59. These are your total payments	60	<b>46, 145 96</b>

**Refund or Amount You Owe**

Attach check or money order on top of Form(s) W-2, etc. on the front

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID	61	
62	Amount of line 61 you want REFUNDED TO YOU	62	
63	Amount of line 61 you want APPLIED TO YOUR 1993 ESTIMATED TAX ►	63	
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE Attach check or money order for full amount payable to "Internal Revenue Service". Write your name, address, social security number, daytime phone number and 1992 Form 1040 on it	64	<b>2, 127 96</b>
65	- Estimated tax penalty (see page 27). Also include on line 64	65	

**Sign Here**

Keep a copy of this return for your records.

Your signature	Date	Your occupation
<i>Daniel M. Neuman</i>	8-14-93	Attorney-at-Law
Spouse's signature if a joint return BOTH must sign	Date	Spouse's occupation

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address	E.I. No.	ZIP code	

**REDACTED**

OMB No. 1545-0074

**1992**

Attachment Sequence No. 07

Your social security number

**SCHEDULES A&B  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (5)**Schedule A—Itemized Deductions**

(Schedule B is on back)

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

**David M. Neeman**

<b>Medical and Dental Expenses</b>	<b>Caution: Do not include expenses reimbursed or paid by others.</b>	<b>1</b>					
1	Medical and dental expenses (see page A-1)	2					
2	Enter amount from Form 1040, line 32.	3					
3	Multiply line 2 above by 7.5% (.075)	4					
4	Subtract line 3 from line 1. If zero or less, enter -0-						
<b>Taxes You Paid</b>	<b>5 State and local income taxes</b>	5	30, 167 91				
(See page A-1.)	6 Real estate taxes (see page A-2)	6	27, 101 76				
	7 Other taxes. List—include personal property taxes. ► <i>State Tax on Automobile &amp; Personal Property</i>	7	1, 950 15				
	8 Add lines 5 through 7	8	39, 221 82				
<b>Interest You Paid</b>	<b>9a Home mortgage interest and points reported to you on Form 1098</b>	9a					
(See page A-2.)	9b Home mortgage interest not reported to you on Form 1098. If paid to an individual show that person's name and address ► <i>Interest on Automobile &amp; Personal Property</i>	9b					
<b>Note: Personal Interest is not deductible</b>	<b>10 Points not reported to you on Form 1098. See page A-3 for special rules.</b>	10					
	<b>11 Investment interest. If required, attach Form 4952. (See page A-3)</b>	11					
	<b>12 Add lines 9a through 11</b>	12					
<b>Gifts to Charity</b>	<b>Caution: If you made a charitable contribution and received a benefit in return, see page A-3.</b>						
(See page A-3.)	<b>13 Contributions by cash or check</b>	13	10, 582 12				
	<b>14 Other than by cash or check. If over \$500, you MUST attach Form 8283</b>	14					
	<b>15 Carryover from prior year</b>	15					
	<b>16 Add lines 13 through 15</b>	16	10, 582 12				
<b>Casualty and Theft Losses</b>	<b>17 Casualty or theft loss(es). Attach Form 4684. (See page A-4.)</b>	17					
<b>Moving Expenses</b>	<b>18 Moving expenses. Attach Form 3903 or 3903F. (See page A-4.)</b>	18					
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	<b>19 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.) ► <i>Settlement of Litigation involving wages</i></b>	19	1, 880 23				
(See page A-5 for expenses to deduct here.)	<b>20 Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ► <i>Settlement of Litigation involving wages</i></b>	20	30, 218 33				
	<b>21 Add lines 19 and 20</b>	21	22, 098 56				
	<b>22 Enter amount from Form 1040 line 32.</b>	22	219, 719 68				
	<b>23 Multiply line 22 above by 2% (.02)</b>	23	4, 394 39				
	<b>24 Subtract line 23 from line 21. If zero or less, enter -0-</b>	24	17, 704 17				
<b>Other Miscellaneous Deductions</b>	<b>25 Other—from list on page A-5. List type and amount ►</b>	25					
<b>Total Itemized Deductions</b>	<b>26 Is the amount on Form 1040 line 32, more than \$105 250 (more than \$52 625 if married filing separately)?</b>						
	• NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24 and 25	26	62, 495 27				
	• YES. Your deduction may be limited. See page A-5 for the amount to enter						
	<b>Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount on line 26 above or your standard deduction.</b>						

**REDACTED**

## Schedules A&amp;B (Form 1040-1992)

OMB No. 1545-0074 Page 2

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

David M. Naseman

**Schedule B—Interest and Dividend Income**Attachment  
Sequence No. 08**Part I—  
Interest  
Income**(See  
pages 14  
and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or S substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form

If you had over \$400 in taxable interest income OR are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, you must complete this part. List ALL interest you received. If you had over \$400 in taxable interest income, you must also complete Part III. If you received, as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page B-1.

Interest Income	Amount
1 List name of payer—if any interest income is from seller-financed mortgages, see page B-1 and list this interest first ► <i>Lee Bank</i>	
<i>Republic National Bank</i>	<i>125 40</i>
<i>Republic National Bank</i>	<i>20, 188 71</i>
<i>Republic National Bank</i>	<i>288 33</i>
<i>Shearson Lehman Brothers</i>	<i>122 82</i>
	<i>69, 238 19</i>
2 Add the amounts on line 1	2 <i>99, 869 45</i>
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040	3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ►	4 <i>99, 869 45</i>

If you had over \$400 in gross dividends and/or other distributions on stock, you must complete this part and Part III. If you received, as a nominee, dividends that actually belong to another person, see page B-1.

**Part II  
Dividend  
Income**(See  
pages 15  
and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form

Dividend Income	Amount
5 List name of payer—include on this line capital gain distributions, nontaxable distributions, etc. ► <i>Shearson Lehman Brothers</i>	
	<i>69, 922 85</i>
6 Add the amounts on line 5	6 <i>69, 922 85</i>
7 Capital gain distributions. Enter here and on Schedule D. <i>7 1, 342 73</i>	7 <i>1, 342 73</i>
8 Nontaxable distributions. (See the inst. for Form 1040, line 9) <i>8 13, 137 77</i>	8 <i>13, 137 77</i>
9 Add lines 7 and 8	9 <i>14, 482 72</i>
10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9. ► <i>If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.</i>	10 <i>55, 440 13</i>

**Part III  
Foreign  
Accounts  
and  
Foreign  
Trusts**(See  
page B-2.)

If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.	Yes	No
11a At any time during 1992, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22-1	X	
b If "Yes," enter the name of the foreign country ►	X	
12 Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926.	X	

**REDACTED**Form **1116**Department of the Treasury  
Internal Revenue Service

**Foreign Tax Credit**  
**Individual, Fiduciary, or Nonresident Alien Individual**  
 ► Attach to Form 1040, 1040NR, 1041, or 990-T.  
 ► See separate instructions.

OMB No. 1545-0121

**1992**

Attachment Sequence No. 19

Name

**David M. Naseman**

Identifying number as shown on page 1 of your tax return:

Report all amounts in U.S. dollars except where specified in Part II. Use a separate Form 1116 for each category of income listed below. Check only one box. Before you check a box, read Categories of Income on page 3 of the Instructions. Complete this form for credit for taxes on:

- |  |   |  |
|--|---|--|
| a <input checked="" type="checkbox"/> Passive income     | d <input type="checkbox"/> Shipping income  | g <input type="checkbox"/> Lump-sum distributions (see instructions before completing form)  |
| b <input type="checkbox"/> High withholding tax interest | e <input type="checkbox"/> Dividends from a DISC or former DISC                                       | h <input type="checkbox"/> General limitation income—all other income from sources outside the United States (including income from sources within U.S. possessions) |
| c <input type="checkbox"/> Financial services income     | f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC |  |

► Resident of (name of country) **U.S.A.**

Note: If you paid taxes to one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States for Separate Category Checked Above**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession.	<b>United Kingdom</b>			
2 Gross income from sources within country shown above and of the type checked above. (See instructions.): <b>Dividends</b>	<b>14,375.00</b>			<b>14,375</b>
3 Pro rata share of other deductions not directly allocable:				
a Certain itemized deductions or standard deduction. (See instructions.)	<b>16,375.27</b>			
b Other deductions (attach schedule)	<b>00</b>			
c Add lines 3a and 3b	<b>16,375.27</b>			
d Total foreign source income. (See instructions.)	<b>14,375.00</b>			
e Gross income from all sources. (See instructions.)	<b>219,719.68</b>			
f Divide line 3d by line 3e	<b>6.54%</b>			
g Multiply line 3c by line 3f	<b>1,070.94</b>			
4 Pro rata share of interest expense. (See instructions.):				
a Home mortgage interest from line 5 of the worksheet on page 6 of the instructions	<b>00</b>			
b Other interest expense	<b>00</b>			
5 Losses from foreign sources.	<b>00</b>			
6 Add lines 2, 3g, 4a, 4b, and 5	<b>1,070.94</b>			<b>6</b>
7 Subtract line 6 from line 1. Enter the result here and on line 14.				<b>13,304.06</b>

**Part II Foreign Taxes Paid or Accrued (See Instructions.)**

Country	Credit is claimed for taxes (you must check one) (k) <input checked="" type="checkbox"/> Paid (l) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued					
		In foreign currency			In U.S. dollars		
		Taxes withheld at source on:	(q) Other foreign taxes paid or accrued	Taxes withheld at source on:	(s) Rents and royalties	(t) Interest	(u) Other foreign taxes paid or accrued
A	(m) Date paid or accrued	(n) Dividends	(o) Rents and royalties	(p) Interest	(r) Dividends	(s) Rents and royalties	(t) Interest
					<b>2,156.24</b>		
B							
C							

8 Add lines A through C, column (v). Enter the total here and on line 9.

► 8 **2,156.24**

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Cat. No. 11440U

Form 1116 (1992)

Form 1116 (1992)

Page 2

**Part III Figuring the Credit**

9 Enter amount from line 8. This is the total foreign taxes paid or accrued for the category of income checked above Part I.	9 <u>2,156.24</u>	
10 Carryback or carryover (attach detailed computation)	10 <u>00</u>	
11 Add lines 9 and 10	11 <u>2,156.24</u>	
12 Reduction in foreign taxes. (See instructions.)	12 <u>00</u>	
13 Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit.	13 <u>2,156.24</u>	
14 Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. (See instructions.)	14 <u>13,304.06</u>	
15 Adjustments to line 14. (See instructions.)	15 <u>00</u>	
16 Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21.)	16 <u>13,304.06</u>	
17 Individuals: Enter amount from Form 1040, line 35. If you are a nonresident alien, enter amount from Form 1040NR, line 33. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the maximum tax rate on capital gains, see instructions.	17 <u>157,224.47</u>	
18 Divide line 16 by line 17. (If line 16 is more than line 17, enter the figure "1".)	18 <u>8.46%</u>	
19 Individuals: Enter amount from Form 1040, line 40, less any amounts on Form 1040, lines 41 and 42. If you are a nonresident alien, enter amount from Form 1040NR line 38, less any amount on Form 1040NR, line 39. Estates and trusts: Enter amount from Form 1041 Schedule G, line 1c, or Form 990-T, line 37	19 <u>45,115.07</u>	
20 Multiply line 19 by line 18. (Maximum amount of credit.)	20 <u>3,817.56</u>	
21 Enter the amount from line 13 or line 20, whichever is smaller. (If this is the only Form 1116 you are completing, skip lines 22 through 29 and enter this amount on line 30. Otherwise, complete the appropriate lines in Part IV.)	21 <u>2,156.24</u>	

**Part IV Summary of Credits From Separate Parts III (See instructions.)**

22 Credit for taxes on passive income	22	
23 Credit for taxes on high withholding tax interest	23	
24 Credit for taxes on financial services income	24	
25 Credit for taxes on shipping income	25	
26 Credit for taxes on dividends from a DISC or former DISC	26	
27 Credit for taxes on certain distributions from a FSC or former FSC	27	
28 Credit for taxes on lump-sum distributions	28	
29 Credit for taxes on general limitation income (all other income from sources outside the United States)	29	
30 Add lines 22 through 29	30 <u>2,156.24</u>	
31 Reduction of credit for international boycott operations. (See instructions for line 12.)	31 <u>00</u>	
32 Subtract line 31 from line 30. This is your foreign tax credit. Enter here and on Form 1040 line 43; Form 1040NR, line 40; Form 1041, Schedule G, line 2a; or Form 990-T, line 38a.	32 <u>2,156.24</u>	

**REDACTED****Form 6251****Alternative Minimum Tax—Individuals**Department of the Treasury  
Internal Revenue Service (M)

Name(s) shown on Form 1040

*David M. Nasemon*

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0227

**1992**Attachment  
Sequence No. 32

Your social security number

1	157,224	41
2		
3	( 5,012	84)
4	152,211	57
5a		
5b		
5c		
5d	39,221	82
5e		
5f		
5g		
5h		
5i		
5j		
5k		
5l		
5m		
5n		
5o		
5p		
5q		
5r		
5s		
5t	39,221	82
6a		
6b	4,333	32
6c		
6d		
6e		
6f		
6g	4,333	32
7	195,744	71
8		00
9	195,744	71
10		00
11	205,959	00
12	20,000	00
13	75,000	00
14	130,959	00
15	32,739	75
16		00
17	205,959	00
18	49,430	16
19	2,156	24
20	47,273	92
21	42,958	83
22	4,315	09

**REDACTED****Form 8271**(Rev. July 1990)  
Department of the Treasury  
Internal Revenue Service

Investor's name(s) as shown on return

*David M. Naseman***Investor Reporting of Tax Shelter Registration Number**

► Attach to your tax return.

► If you received this form from a partnership, S corporation, or trust; see the instructions.

OMB No. 1545-0881  
Expires 6-30-93  
Attachment  
Sequence No. 71

Investor's tax year ending	<b>12-31-92</b>
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**Part I Tax Shelter Information**

	(a) Tax Shelter Name	(b) Tax Shelter Registration Number (11-digit number)	(c) Tax Shelter Taxpayer Identification Number	(d) Type of Tax Shelter (see list in instructions)
1	Agricultural Minerals Co. LP	92017000010	73-1389684	27 - Manufacturing
2	Lake Head Pipe Line Partners LP	92008000124	39-1715250	55 - Transportation
3	Arcadian Partners LP	92133000015	62-1500798	
4	Ernest M. Mader Resource Partners LP	88270000404	72-1067072	27 - Manufacturing
5				

**Part II Tax Shelter Benefits Claimed or Reported By Investor on Return to Which This Form 8271 Is Attached**

Note: If you received any Schedules K-1 for these benefits, see the specific instructions for Part II on page 2.

	(a) Gross Income, Gross Profits, and Gains	(b) Deductions and Losses	(c) Credits	(d) Forms and Schedules Where Benefits Are Claimed or Reported
1				See Schedule K-1s attached
2				
3				
4				
5				

**General Instructions**

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	13 min
Learning about the law or the form	12 min
Preparing the form	4 min.
Copying, assembling, and sending the form to IRS	14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**Purpose of Form.**—Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 of the Internal Revenue Code ("registration-required tax shelters") and to report other information about the tax shelter and its benefits. The tax shelter registration number and the other information must be reported, even if the particular interest is producing net income to the filer of Form 8271 (but see **Projected Income Investments** below). Use additional forms to report more than five tax shelter registration numbers.

**Note:** Investors are reminded that a tax shelter registration number does not

indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

**Who Must File.**—Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a passthrough entity, both the passthrough entity and its partners, shareholders, or beneficiaries must file Form 8271.

A passthrough entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the passthrough entity itself has invested in a registration-required tax shelter.

**Note:** Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitation, and that loss is the only tax item reported to you from the shelter.

**Projected Income Investments.**—In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not

have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are subsequently furnished a tax shelter registration number because of a tax shelter that ceases to be a projected income investment, follow the instructions for Form 8271. However, you are required to file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

**Filing Form 8271.**—Attach Form 8271, and any other required information, to any return, including applications for tentative refund (Forms 1045 and 1139), and amended returns (Forms 1040X and 1120X), on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter.

A passthrough entity that has invested in a registration-required tax shelter must furnish copies of the following documents to its partners, shareholders, or beneficiaries: (1) its Form 8271 and (2) Form 8271 and Schedule K-1 from any other passthrough entity.

Also, in the case where: (1) the passthrough entity acquired at least 50 percent interest, in one tax year, in a registered tax shelter (and in which it had not held an interest in a prior year) and (2) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the passthrough entity need not distribute copies of Form 8271 to its investors. The passthrough entity alone is required to prepare Form 8271 and include it with the entity tax return.

Naseman  
8763  
illage, NV 89452



INTERNAL REVENUE SERVICE CENTER

Ogden, Utah 84201

Re: 1992 Tax Return

**REDACTED**

Prudential Securities Command Account

DAVID M. NASEMAN	500
August 14, 1993	
Pay to the order of <u>Internal Revenue Service</u>	\$ 2,127.94
<u>Two Thousand One Hundred Twenty-seven &amp; 94/100 Dollars</u>	
The Prudential Bank	1 2 3 4 5 6 7 8 9 0 CHECK ONE BOX
For Payment with 1992 Tax Return #D4400080412 4349188239**	0500

*Daniel M. Naseman*

DN00475